

**Exhibit A**

**Proposed Order**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the  
Commonwealth, HTA, and ERS.**

ORDER GRANTING THREE HUNDREDTH FOURTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO, PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY, AND EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO TO SATISFIED CLAIMS

*Upon the Three Hundred Fourth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Satisfied*

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA", and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the "Debtors") (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

*Claims* [ECF No. 16031] (the “Three Hundredth Fourth Omnibus Objection”),<sup>2</sup> filed by the Commonwealth of Puerto Rico (“Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), dated March 12, 2020, for entry of an order disallowing in their entirety certain claims filed against the Commonwealth, HTA or ERS, as more fully set forth in the Three Hundredth Fourth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Three Hundredth Fourth Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Three Hundredth Fourth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in Exhibit A to the Three Hundred Fourth Omnibus Objection (collectively, the “Satisfied Claims”) having been found to be fully satisfied; and the Court having determined that the relief sought in the Three Hundredth Fourth Omnibus Objection is in the best interests of the Commonwealth, HTA, ERS, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Three Hundredth Fourth Omnibus Objection establish just cause for the relief granted herein; and the Court having deemed a hearing is not necessary as no objection, responsive pleading, or request for a hearing with respect to the Three Hundredth Fourth Omnibus Objection has been submitted, and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Three Hundredth Fourth Omnibus Objection is GRANTED as set forth herein; and it is further

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Three Hundredth Fourth Omnibus Objection.

ORDERED that the Satisfied Claims are hereby disallowed in their entirety; and it  
is further

ORDERED that Prime Clerk, LLC, is authorized and directed to designate the  
Satisfied Claims as expunged in the official claims registry in the Title III Cases; and it is further

ORDERED that this Order resolves Docket Entry No. 16031 in Case No. 17-3283;  
and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters  
arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Honorable Judge Laura Taylor Swain  
United States District Judge

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Fourth Omnibus Objection**

Three Hundred and Fourth Omnibus Objection  
Exhibit A - Satisfied Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	AIKMAN, JOHN 9765 BLUE LAKE LODGE LANE MECOSTA, MI 49332	4/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3568	\$ 1,338.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19240388 dated 6/15/2017.					
2	ALLEN TELECOM LLC ROBINSON, BRADSHAW & HINSON, P.A. DAVID M. SCHILLI 101 N. TRYON STREET SUITE 1900 CHARLOTTE, NC 28246	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	19831	\$ 80,000.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90148037 and 90148036 dated 12/19/2018.					
3	AMALBERT SEOANE, MARCOS COND PARK GARDEN TOWN HOUSES 105 ACADIA ST APT315 SAN JUAN, PR 00926	6/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	75366	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/31/2017.					
4	ATLANTIC LEGAL SERVICES, P S C 157 JOSE RODRIGUEZ IRIZARRY ARECIBO, PR 00612	5/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20861	\$ 10,876.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90127894 dated 09/15/2017.					
5	AWNING SANZ INC WILLIAM CANCEL SEPULVEDA PO BOX 1746 MAYAGUEZ, PR00681-1746	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20735	\$ 8,934.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90139064 and 90139065 dated 5/21/2018					
6	BANKRUPTCY ESTATE OF CONCRETE AND MATERIAL TESTING INC CASE12-04751 NOREEN WISCOVITCH-RENTAS, CHAPTER 7 TRUSTEE PMB 136 400 CALLE JUAN CALAF SAN JUAN, PR 00918	5/2/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10177	\$ 2,861.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90150334 dated 3/25/2019.					

Three Hundred and Fourth Omnibus Objection  
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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
7	BANKRUPTCY ESTATE OF HEALTH PREVENTIVE SERVICES, C S P, CASE NO16-02292 NOREEN WISCORITCH-RENTAS, TRUSTEE 400 CALLE CALAF PMB 136 SAN JAUN, PR 00918-1314	5/2/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10874	\$ 39,000.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90132591 dated 2/5/2018.					
8	CARCO ELECTRIC CORP PO BOX 142254 ARECIBO, PR 00614-2254	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	67258	\$ 6,364.80
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90142998 dated 8/17/2018.					
9	CARRO JIMENEZ, JUAN P. 1303 AVE. MAGDALENA APT802 CONDOMINIO MAGA SAN JUAN, PR 00907	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	80880	\$ 801.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19633216 dated 8/28/2018.					
10	CAVANAUGH MACDONALD CONSULTING, LLC ROBERT G. BRAZIER 3414 PEACHTREE ROAD NE, SUITE 1600 ATLANTA, GA30326	3/22/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	4246	\$ 7,387.00
	Reason: Proof of Claim asserts liability on the basis of Invoice Nos. 16327 and 16628. The records of the Puerto Rico Highways and Transportation Authority show such invoices have been fully satisfied, pursuant to Check No. 1300 dated 08/29/2018.					
11	CHRISTIANSEN TORRES, JONATHAN URB VISTAMAR MARINA ESTE G-21 CALLE GRANADA CAROLINA, PR 00983	5/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13056	\$ 2,289.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 6/15/2017.					
12	COLON CORDOVA, CARLOS URB BRISAS DEL MAR CALLE ESTRELLA BUZON 66 GUAYAMA, PR00784	5/7/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	11908	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/9/2017.					

Three Hundred and Fourth Omnibus Objection  
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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
13	COMPU MAILING SYSTEMS PO BOX 363985 SAN JUAN, PR 00936	5/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	14420	\$ 30,428.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90149389 dated 2/13/2019.					
14	CUFFY, ENID PO BOX 293 GURABO, PR 00778	4/3/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3862	\$ 3,461.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19291169 dated 7/31/2017.					
15	DIAZ LUGO, DARIANA URB VILLA PRADE 6-41 CALLE FRANCISCO CASALDUE SAN JUAN, PR 00926	3/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2988	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/31/2016.					
16	DISTRIBUIDORA SISOMA, INC. PO BOX 365 CAGUAS, PR 00726-0365	6/7/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34996	\$ 48,233.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90153468 dated 6/4/2019.					
17	FEBRES ELIAS, BARBARA COND INTERSUITES 3000 MARGINAL BALDORIOTY APT 1A CAROLINA, PR 00979	5/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	12447	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19238762 dated 6/15/2017.					
18	FIDEICOMISO ANDRES R GOMEZ LOPEZ ESESTUDIO UNIV EXT VILLA CAPARRA C2 CALLE FLORENCIA GUYANABO, PR 00966-1722	5/9/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	12825	\$ 310.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90130794 dated 2/5/2018 and Check No. 90134254 dated 2/22/2018.					
19	GARCIA SOTO, JUAN R HC-03 BOX 16044 AGUAS BUENAS, PR 00703	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	65593	\$ 6,225.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 07/18/2017.					



Three Hundred and Fourth Omnibus Objection  
Exhibit A - Satisfied Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
20	GUTIERREZ, SUHAIL MARTINEZ P.O BOX 336684 PONCE, PR 00733-6684	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	61667	\$ 80.00*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 4/29/2017.					
21	HERNANDEZ GUTIERREZ, LAURA #2 CALLE CANDINA APT 1001 SAN JUAN, PR 00907	5/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16724	\$ 3,120.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 12/15/2016.					
22	HERNANDEZ MARTINEZ, ELISAMUEL VILLA DEL CARMEN 2028 CALLE TENDAL PONCE, PR 00716	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	74538	\$ 848.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/9/2017.					
23	KARIANA CELULAR ACCESORIOS QTAS DE FLAMINGO C4 CALLE 2 BAYAMON, PR00959-4852	5/15/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15544	\$ 3,562.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90137881 dated 3/21/2018 and Check No. 90144937 dated 10/10/2018.					
24	LOPEZ ORTIZ, MIGUEL URB PALACIOS DEL PRADO 121 CALLE MAR CARIBE JUANA DIAZ, PR 00795	5/16/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16470	\$ 1,103.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/31/2017.					
25	LOPEZ SANCHEZ, PEDRO VILLAS DE HUMACAO 150 CALLE TOMAS L BOYLE APT7 HUMACAO, PR 00791	6/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	66830	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/10/2017.					

Three Hundred and Fourth Omnibus Objection  
Exhibit A - Satisfied Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
26	MAICHEL THIELS, ADOLFO 10913 MOSS PARK RD UNIT 936 ORLANDO, FL 32832	5/7/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10294	\$ 3,178.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/31/2017.					
27	MERCADO ZAYAS, HIRAM URB PASEO DE JACARANDA 15113 CALLE SAUSE SANTA ISABEL, PR00757	5/9/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	12637	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19234095 dated 6/9/2017					
28	MIRANDA, DEBBIE RR 11 BOX 4546 BAYAMON, PR00956	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	64508	\$ 161.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 4/29/2017.					
29	MULERO SERRANO, CARMEN URB LAS AMERICAS OO-12 CALLE 1 BAYAMON, PR00959	4/30/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	8985	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 7/9/2017.					
30	MUNIZ BATISTA, LISSETTE HC 02 BOX 9015 AIBONITO, PR 00705	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	75060	\$ 997.00*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 9/6/2018.					
31	NELSON SOTELO SANTIAGO & MARIA L. ACEVEDO RUIZ URB MEDINA P 21 CALLE 8 ISABELA, PR 00662-3814	10/17/2017	17 BK 03283-LTS	Commonwealth of Puerto Rico	252	\$ 1,159.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 17468603 dated 6/8/2013 and Check No. 19599653 dated 5/31/2018.					

Three Hundred and Fourth Omnibus Objection  
Exhibit A - Satisfied Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
32	NETWAVE EQUIPMENT CO. HECTOR FIGUEROA-VINCENTY, ESQ. 310 CALLE SAN FRANCISCO SUITE 32 SAN JUAN, PR 00901	5/2/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	8939	\$ 14,000.00
Reason: Proof of Claim asserts liability on the basis of Invoice Nos. 6582, 6725, and 6812. The records of the Highway and Transportation Authority show such invoices have been fully satisfied, pursuant to Check Nos. 1228, 795, and 917 dated 07/31/2018, 03/14/2018, and 04/27/2018, respectively.						
33	NEW JERSEY STATE POLICE MAJOR LOUIS BUCCHERE OFFICE OF EMERGENCY MANAGEMENT P.O. BOX 7068 WEST TRENTON, NJ 08628	5/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	19554	\$ 7,409,571.60
Reason: Proof of Claim asserts liability on the basis of emergency management assistance related to Hurricane Maria. The records of the Puerto Rico Emergency Management Agency (PREMA) show such liability has been fully satisfied pursuant to Check Nos. 00271212, 00278945, and 00290345 dated 4/29/2019, 6/5/2019 and 8/12/2019 respectively.						
34	NUSTREAM COMMUNICATIONS INC. HECTOR FIGUEROA VINCENTY ESQ. CALLE SAN FRANCISCO 310 STE. 32 SAN JUAN, PR 00901	4/30/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	8701	\$ 8,301.00
Reason: Proof of Claim asserts liability on the basis of Invoice Nos. 8867, 8895, 8922, 8949, 8975, 9000, and 9027. The records of the Highway and Transportation Authority show such invoices have been fully satisfied, pursuant to Check No. 873, 873, 979, 979, 1695, 1105, and 1695 dated 04/17/2018, 04/17/2018, 05/18/2018, 05/18/2018, 02/05/2019, 06/26/2018, and 02/15/2019, respectively.						
35	PABON TORO, MYRNA I HC 2 BOX 12340 LAJAS, PR 00667-9260	5/7/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13347	Undetermined*
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposit dated 6/1/2017.						
36	PITNEY BOWES PUERTO RICO INC. MCCONNELL VALDES LLC C/O PITNEY BOWES PUERTO RICO, INC. PO BOX 364225 SAN JUAN, PR 00936	5/24/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	21008	\$ 225.00
Reason: Proof of Claim asserts liability on the basis of Invoice No. 0872180. The records of the Highway and Transportation Authority show such invoice has been fully satisfied, pursuant to Check No 784 dated 03/09/2018.						
37	R FIGUEROA CARRASQUILLO LAW OFFICE PSC PO BOX 186 CAGUAS, PR 00726	5/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20056	\$ 19,264.00
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90159470 dated 10/24/2019.						

Three Hundred and Fourth Omnibus Objection  
Exhibit A - Satisfied Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
38	RAMIREZ VALENTIN, ALEXSANDRO CALLE E #227, APT. 166 TRUJILLO ALTO, PR00976	6/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	57303	\$ 232.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90158160 dated 9/11/2019.					
39	RAMON J VINAS SR ESTATE RAMON L VINAS-BUESO ESQ 623 PONCE DE LEON SUITE 1202B SAN JUAN, PR 00917-4831	5/9/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	12639	\$ 472.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90130799 dated 2/5/2019.					
40	RAMOS ACEVEDO, ENID PO BOX 846 MOCA, PR 00716-0846	6/5/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	56154	\$ 2,261.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19280410 dated 7/31/2017.					
41	RIVERA MATOS, FERNANDO 1500 AVE LUIS VIGOREAUX APT D#04 GUAYNABO, PR 00966-4149	5/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13736	\$ 1,308.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19719261 dated 11/28/2018.					
42	RIVERA NEGRON, CARLOS HC 6 BOX 133021 SAN SEBASTIAN, PR 00685	4/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6878	\$ 4,230.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposits dated 9/6/2016 5/23/2017, and 4/11/2018.					
43	RIVERA ROLDAN, VICTOR E PO BOX 32198 PONCE, PR 00732-2198	5/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16099	\$ 100,000.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 19895445 dated 5/14/2019.					
44	RODRIGUEZ RODRIGUEZ, MISAEAL HC 01 BOX 6101 YAUCO, PR 00698	5/1/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	9195	\$ 2,702.00*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, via direct deposits dated 5/5/2017 and 4/11/2018.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
45	RODRIGUEZ, ALBA COLLADO PO BOX 334254 PONCE, PR 00733	11/30/2017	17 BK 03283-LTS	Commonwealth of Puerto Rico	343	\$ 151,843.50
Reason: Proof of Claim asserts liability on the basis of an unpaid ordered judgement related to a litigation matter. The records of the Dept. of Correction and Rehabilitation show such liability has been fully satisfied pursuant to Check Nos. 458055, 458056, 458057 all dated 6/4/2019 and Check Nos. 261239, 261240, 261241, and 261242 all dated 6/14/2018.						
46	SANCHEZ PIRILLO LLC JOSE C. SANCHEZ CASTRO P.O. BOX 11917 SAN JUAN, PR 00922-1917	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	95202	\$ 73,522.00
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90147382 dated 12/12/2018 and Check No. 90148477 dated 1/22/2019.						
47	TONERINKS R US CORP PO BOX 50646 TOA BAJA, PR 00950-0646	5/17/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15797	\$ 11,827.00
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90142827 dated 8/15/2018.						
48	UNIPO ARCHITECHTS, ENGINEERS AND PLANNERS PO BOX 10914 SAN JUAN, PR 00922-0914	7/5/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	155936	\$ 65,735.40
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied pursuant to Check No. 90140920 dated 7/11/2018.						
49	VALENTIN RIVERA, VANESSA I 5 ARIZONA CALLE 21 ARROYO, PR 00714	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	72150	\$ 250.00
Reason: Proof of Claim asserts liability on the basis of a tax refund/return in the amount of \$250. The records of the Department of Treasury show 2014 refund for \$250 has been fully satisfied pursuant to Check No. 90150235 dated 3/12/2019. Creditor also asserted liability on the basis of 2015 tax return/refund. Refund for \$69.00 related to 2015 return was fully satisfied pursuant to Check No. 18796956 dated 5/31/2016.						
50	VR ENGINEERING, CORP PO BOX 815 DORADO, PR 00646-0815	5/1/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	9938	\$ 13,604.76
Reason: Proof of Claim asserts liability on the basis of a tax refunds/returns for 2014, 2015 and 2016. The records of the Department of Treasury show such refunds/returns have been fully satisfied. 2014 refund/return for \$6,531.00 was satisfied pursuant to Check No. 90156129 dated 7/18/2019, 2015 refund/return for \$3,905.24 was satisfied pursuant to Check No. 90128759 dated 9/15/2017 and 2016 refund/return for \$5,914.00 was satisfied pursuant to Check Nos. 90158316 and 90158317 dated 9/17/2019.						
TOTAL						\$ 8,142,065.06*